

DEC 08 2006

**REMARKS**

This paper is in response to the office action mailed October 3, 2006. Claims 1-15 and 17-30 were under consideration in the application. Claims 1-15 and 23-30 stand allowed. Claims 17-22 stand rejected. Claim 22 is amended by this paper. No new matter has been added. Reconsideration and further examination of the application are respectfully requested.

The invention relates to a method and apparatus for removing a kind of distortion from a photograph taken with a tilted panoramic camera.